

CITY OF FORT LAUDERDALE, FLORIDA

COMBINING BALANCE SHEET
ALL TRUST FUNDS
SEPTEMBER 30, 1995

	<u>NON-EXPENDABLE TRUSTS</u>	
	<u>GENERAL RESERVE ENDOWMENT</u>	<u>PERPETUAL CARE</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 12,137	22,262
Investments	505,845	7,521,266
Receivables		
Accrued Dividends and Interest	2,656	93,563
Due from Other Funds	136,861	0
Fixed Assets (Net of Accumulated Depreciation)	0	0
Deposits	0	0
Investments of Deferred Compensation Plan	0	0
	<u>0</u>	<u>0</u>
Total Assets	\$ <u>657,499</u>	<u>7,637,091</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES		
Vouchers Payable	\$ 31,344	246,511
Accrued Payroll	0	0
Due to Other Funds	0	136,861
Due to Other Governments	0	0
Deferred Compensation Payable	0	0
Total Liabilities	<u>31,344</u>	<u>383,372</u>
FUND BALANCES		
Reserved for Retirement	0	0
Reserved for Endowments	626,155	7,253,719
Total Fund Balances	<u>626,155</u>	<u>7,253,719</u>
Total Liabilities and Fund Balances	\$ <u>657,499</u>	<u>7,637,091</u>

PENSION TRUSTS		AGENCY		
GENERAL EMPLOYEES'	POLICE AND FIRE	ARTS AND SCIENCE DISTRICT GARAGE	DEFERRED COMPENSATION	TOTAL
0	0	27,501	0	61,900
152,137,932	188,106,959	0	0	348,272,002
847,589	1,431,111	0	0	2,374,919
0	0	0	0	136,861
11,636	10,660	0	0	22,296
2,175	0	0	0	2,175
0	0	0	30,757,069	30,757,069
<u>152,999,332</u>	<u>189,548,730</u>	<u>27,501</u>	<u>30,757,069</u>	<u>381,627,222</u>
112,132	482,580	58	0	872,625
2,160	2,608	725	0	5,493
994,914	1,120,314	0	0	2,252,089
0	0	26,718	0	26,718
0	0	0	30,757,069	30,757,069
<u>1,109,206</u>	<u>1,605,502</u>	<u>27,501</u>	<u>30,757,069</u>	<u>33,913,994</u>
151,890,126	187,943,228	0	0	339,833,354
0	0	0	0	7,879,874
<u>151,890,126</u>	<u>187,943,228</u>	<u>0</u>	<u>0</u>	<u>347,713,228</u>
<u>152,999,332</u>	<u>189,548,730</u>	<u>27,501</u>	<u>30,757,069</u>	<u>381,627,222</u>

CITY OF FORT LAUDERDALE, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
NON-EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1995

	<u>GENERAL RESERVE ENDOWMENT</u>	<u>PERPETUAL CARE</u>	<u>TOTAL</u>
<u>OPERATING REVENUES</u>			
Investment Income			
Interest - Pooled	\$ 4,745	7,929	12,674
Interest and Dividends - Non-Pooled	32,048	429,791	461,839
Gain (Loss) on Sales	<u>(46,562)</u>	<u>247,622</u>	<u>201,060</u>
Total	(9,769)	685,342	675,573
Other			
Sale of Cemetery Plots	<u>92,667</u>	<u>172,102</u>	<u>264,769</u>
Total Operating Revenues	82,898	857,444	940,342
<u>OPERATING EXPENSES</u>			
Administrative Costs	<u>26,180</u>	<u>309,174</u>	<u>335,354</u>
<u>NET INCOME</u>	56,718	548,270	604,988
<u>FUND BALANCES - BEGINNING OF PERIOD</u>	<u>569,437</u>	<u>6,705,449</u>	<u>7,274,886</u>
<u>FUND BALANCES - END OF PERIOD</u>	\$ <u><u>626,155</u></u>	<u><u>7,253,719</u></u>	<u><u>7,879,874</u></u>

CITY OF FORT LAUDERDALE, FLORIDA

COMBINING STATEMENT OF CASH FLOWS
NON-EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1995

	<u>GENERAL RESERVE ENDOWMENT</u>	<u>PERPETUAL CARE</u>	<u>TOTAL</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from Customers	\$ 92,667	172,102	264,769
Payments to Suppliers	<u>(4,357)</u>	<u>(107,123)</u>	<u>(111,480)</u>
Net Cash Provided by Operating Activities	<u>88,310</u>	<u>64,979</u>	<u>153,289</u>
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>			
Loans from Other Funds	0	136,861	136,861
Loans to Other Funds	<u>(136,861)</u>	<u>0</u>	<u>(136,861)</u>
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(136,861)</u>	<u>136,861</u>	<u>0</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Proceeds from Sales and Maturities of Investments	100,148	1,931,554	2,031,702
Interest and Dividends on Investments	36,583	635,124	671,707
Purchase of Investments	<u>(128,613)</u>	<u>(2,843,191)</u>	<u>(2,971,804)</u>
Net Cash Provided (Used) by Investing Activities	<u>8,118</u>	<u>(276,513)</u>	<u>(268,395)</u>
<u>NET DECREASE IN CASH AND CASH EQUIVALENTS</u>	<u>(40,433)</u>	<u>(74,673)</u>	<u>(115,106)</u>
<u>CASH AND CASH EQUIVALENTS - BEGINNING OF PERIOD</u>	<u>52,570</u>	<u>96,935</u>	<u>149,505</u>
<u>CASH AND CASH EQUIVALENTS - END OF PERIOD</u>	\$ <u>12,137</u>	<u>22,262</u>	<u>34,399</u>
 <u>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>			
<u>OPERATING INCOME</u>	\$ <u>56,718</u>	<u>548,270</u>	<u>604,988</u>
<u>ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>			
(Gain) Loss on Sales of Investments	46,562	(37,787)	8,775
Interest and Dividends on Investments	(36,583)	(635,124)	(671,707)
Changes in Assets and Liabilities			
Increase in Accrued Dividends and Interest Receivable	(210)	(12,431)	(12,641)
Increase in Vouchers Payable	<u>21,823</u>	<u>202,051</u>	<u>223,874</u>
Total Adjustments	<u>31,592</u>	<u>(483,291)</u>	<u>(451,699)</u>
<u>NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	\$ <u>88,310</u>	<u>64,979</u>	<u>153,289</u>

CITY OF FORT LAUDERDALE, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
PENSION TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1995

	<u>GENERAL EMPLOYEES'</u>	<u>POLICE AND FIRE</u>	<u>TOTAL</u>
<u>OPERATING REVENUES</u>			
Contributions			
City	\$ 6,253,916	6,534,875	12,788,791
Employee	2,804,608	2,309,346	5,113,954
State	0	1,944,969	1,944,969
Total	<u>9,058,524</u>	<u>10,789,190</u>	<u>19,847,714</u>
Investment Income			
Interest - Non-Pooled	3,677,207	6,684,323	10,361,530
Dividends	1,281,515	2,614,311	3,895,826
Gain on Sales	11,693,501	7,225,896	18,919,397
Other	169,242	0	169,242
Total	<u>16,821,465</u>	<u>16,524,530</u>	<u>33,345,995</u>
Other	65,830	68,797	134,627
Total Operating Revenues	<u>25,945,819</u>	<u>27,382,517</u>	<u>53,328,336</u>
<u>OPERATING EXPENSES</u>			
Benefits Paid			
Service Retirement	929,251	0	929,251
Vested Retirement	148,763	0	148,763
Normal Retirement	6,038,300	10,642,997	16,681,297
Early Retirement	2,096,442	0	2,096,442
Disability	207,935	464,933	672,868
Death	296,707	135,749	432,456
Total	<u>9,717,398</u>	<u>11,243,679</u>	<u>20,961,077</u>
Refunds			
Employee Contributions	702,499	30,638	733,137
Interest on Contributions	82,156	6,036	88,192
Total	<u>784,655</u>	<u>36,674</u>	<u>821,329</u>
Administrative Costs	<u>715,736</u>	<u>1,017,693</u>	<u>1,733,429</u>
Depreciation	<u>2,597</u>	<u>2,304</u>	<u>4,901</u>
Total Operating Expenses	<u>11,220,386</u>	<u>12,300,350</u>	<u>23,520,736</u>
<u>NET INCOME</u>	14,725,433	15,082,167	29,807,600
<u>FUND BALANCES - BEGINNING OF PERIOD</u>	<u>137,164,693</u>	<u>172,861,061</u>	<u>310,025,754</u>
<u>FUND BALANCES - END OF PERIOD</u>	<u>\$ 151,890,126</u>	<u>187,943,228</u>	<u>339,833,354</u>

CITY OF FORT LAUDERDALE, FLORIDA

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1995

	<u>BALANCE BEGINNING OF PERIOD</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE END OF PERIOD</u>
<u>ARTS AND SCIENCE DISTRICT GARAGE</u>				
ASSETS				
Cash and Cash Equivalents	\$ 11,480	608,819	592,798	27,501
LIABILITIES				
Vouchers Payable	\$ 955	58	955	58
Accrued Payroll	936	725	936	725
Due to Other Governments	9,589	26,718	9,589	26,718
	\$ 11,480	27,501	11,480	27,501
<u>DEFERRED COMPENSATION</u>				
ASSETS				
Investments of Deferred Compensation Plan	\$ 25,430,636	6,921,511	1,595,078	30,757,069
LIABILITIES				
Deferred Compensation Payable	\$ 25,430,636	6,921,511	1,595,078	30,757,069
<u>ALL AGENCY FUNDS</u>				
ASSETS				
Cash and Cash Equivalents	\$ 11,480	608,819	592,798	27,501
Investments of Deferred Compensation Plan	25,430,636	6,921,511	1,595,078	30,757,069
	\$ 25,442,116	7,530,330	2,187,876	30,784,570
LIABILITIES				
Vouchers Payable	\$ 955	58	955	58
Accrued Payroll	936	725	936	725
Due to Other Governments	9,589	26,718	9,589	26,718
Deferred Compensation Payable	25,430,636	6,921,511	1,595,078	30,757,069
	\$ 25,442,116	6,949,012	1,606,558	30,784,570